

COMMONWEALTH OF MASSACHUSETTS
Department of Telecommunications and Energy

**RESPONSE OF THE ATTORNEY GENERAL TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE
BAY STATE GAS COMPANY
D.T.E. 05-27**

Dated: August 1, 2005

Responsible Party: David Effron

BSG-AG-1-6 Please refer to the response to BSG-AG-1-5. If the non-recurring items shown on Sch. JAF-1-1, col. 3 are not reflected in Mr. Effron's analysis, why not? Please support this answer, providing documentation, workpapers and all other necessary justification

Response: The non-recurring items shown on Sch. JAF-1-1, col. 3 are not reflected in Mr. Effron's analysis on DJE-2, because based on his review, Mr. Effron believes that these were adjustments to reconciling components of the Company's rates and were not intended to affect the Company's operating margin or base rate revenue deficiency. There are no further workpapers or documentation to support this response.